

and required by the state tax commissioner; the said gross receipts taxes, shall be due and payable at the treasury on or before the first day of July in each year. All the provisions and requirements of this section shall be in force and applied to all corporations of a like kind to those above enumerated which are doing business in this State, and which are incorporated by or under the laws of any other State, district, territory or foreign country. Every unincorporated association, partnership or individual engaged in any one or more of the above specially enumerated branches of business in this State, except guano, phosphate and fertilizer companies, shall be subject to said gross receipts tax, and shall comply with all the provisions of this article with reference thereto as fully as if such association, partnership or individual was a corporation.

The act of 1890, ch. 559, held, in view of article 3, section 48 of the state constitution, to repeal the act of 1880, ch. 16, passed to adjust the pending tax controversies between the state and the Northern Central Railway Company, although the company, in consideration of said act, gave up its right of appeal and paid money to the state. *State v. Northern Central Ry. Co.*, 90 Md. 469 (affirmed in 187 U. S. 258). And see *State v. Northern Central Ry. Co.*, 44 Md. 166.

The act of 1872, ch. 234 (imposing a state tax on gross receipts), held applicable to the Northern Central Railway Company, although the said company was formed in 1854 by the consolidation of certain Pennsylvania companies and a Maryland company, the latter chartered in 1827, and exempted from taxation; the act of 1872, ch. 234, repealed such exemption from taxation. *State v. Northern Central Ry. Co.*, 44 Md. 166. And see *State v. Northern Central Ry. Co.*, 90 Md. 466 (affirmed in 187 U. S. 258); *Appeal Tax Court v. Northern Central Ry. Co.*, 50 Md. 419. *Cf.* *State v. Philadelphia, etc., R. R. Co.*, 45 Md. 381.

A tax upon gross receipts is not in conflict either with the state or federal constitution, and is valid. *State v. U. S. Fidelity Co.*, 93 Md. 316; *Cumberland, etc., R. R. Co. v. State*, 92 Md. 676; *State v. Northern Central Ry. Co.*, 90 Md. 467 (affirmed in 187 U. S. 258); *United States Power, etc., Co. v. State*, 79 Md. 71; *State v. B. & O. R. R. Co.*, 48 Md. 80; *State v. Philadelphia, etc., R. R. Co.*, 45 Md. 376; *State v. Northern Central Ry. Co.*, 44 Md. 166.

The tax imposed by this section is a franchise tax measured by the extent of the business of the corporation, and is not a tax (as to a railroad company), on goods transported or the tolls derived therefrom. *Cumberland, etc., R. R. Co. v. State*, 92 Md. 676; *State v. Philadelphia, etc., R. R. Co.*, 45 Md. 376.

This section contemplates one tax upon the entire gross receipts of a corporation belonging to one of the designated classes, from business of all kinds done in Maryland; the business of the corporation is not divided into classes and each class taxed on a different basis. Corporation held to be a "trust" company. When business is not "done in Maryland." *State v. Central Trust Co.*, 106 Md. 270. And see *State v. B. & O. R. R. Co.*, 48 Md. 81.

A corporation is taxable upon the gross receipts from its business in this state, and not upon its business beyond the state. *State v. U. S. Fidelity Co.*, 93 Md. 315; *State v. B. & O. R. R. Co.*, 48 Md. 80.

The act of 1826, ch. 123, incorporating the Baltimore and Ohio Railroad Company, exempted it from taxation. Held that all of its property and franchises which it owned and operated in pursuance of its original charter (including buildings and works necessary and expedient to the operation of the road), and its gross receipts derived therefrom, were exempt from taxation; *contra*, as to structures which the company as a common carrier had no right to own, but which were used in carrying on a separate and distinct business, and as to interests acquired under any privilege or franchise granted to the company subsequent to its original charter, the same not being exempted by the grant from taxation. Receipts exempted from taxation mingled with those not exempt. *State v. B. & O. R. R. Co.*, 48 Md. 71. And see *State v. Central Trust Co.*, 106 Md. 277; *Archer v. State*, 74 Md. 441.